

**Sch 2a****LUKE BRUGNARA**

<b>SUMMARY OF REAL ESTATE GAINS</b>		<b>Exhibit</b>	<b>Description</b>
<b>171 2nd Street, San Francisco, CA</b>			
Sale Date:	12/23/99	W6-1	Final Escrow Settlement Stmtnt
Seller:	Brugnara Corp.	W6-1	Final Escrow Settlement Stmtnt
Gross Sales Price	\$4,300,000.00	W6-1	Final Escrow Settlement Stmtnt
Less: Selling Expenses	(\$186,355.00)	Sch 10a	Details from Sales Escrow
Amount Realized	\$4,113,645.00		
Purchase Date:	06/15/93	TC Ex J - TC 001445	Buyer's Settlement Stmtnt
Buyer:	Brugnara Corp	TC Ex J - TC 001445	Buyer's Settlement Stmtnt
Purchase Price:	\$500,000.00	TC Ex J - TC 001445	Buyer's Settlement Stmtnt
Plus: Purchase Expenses	\$2,345.00	Sch 10b	Details from Purc Escrow
Less: Depreciation	(\$58,606.92)		See below
Adjusted Basis	\$443,738.08		
<b>Gain on Sale</b>		<b>\$3,669,906.92</b>	
<i>Depreciation Calculation:</i>			
Total Cost	\$502,345.00		
Cost Allocable to Land (30%)	\$150,703.50		
Cost Allocable to Building (70%)	\$351,641.50		
1993 Deprec (6.5 months)	\$4,883.91		
1994 Deprec (39 Yr)	\$9,016.45		
1995 Deprec (39 Yr)	\$9,016.45		
1996 Deprec (39 Yr)	\$9,016.45		
1997 Deprec (39 Yr)	\$9,016.45		
1998 Deprec (39 Yr)	\$9,016.45		
1999 Deprec (11.5 months)	\$8,640.76		
Total Depreciation	\$58,606.92		

## LUKE BRUGNARA

Sch 2b

<u>SUMMARY OF REAL ESTATE GAINS</u>		<u>Exhibit</u>	<u>Description</u>
<b><u>810 - 814 Mission St., San Francisco</u></b>			
Sale Date:	01/05/00	W6-2	Final Escrow Settlement
Seller:	Brugnara Corp	W6-2	Final Escrow Settlement
Gross Sales Price	\$12,000,000.00	W6-2	Final Escrow Settlement
Less: Selling Expenses	(\$408,168.00)	Sch 11a	Details from Sales Escrow
Amount Realized	\$11,591,832.00		
Purchase Date:	12/07/93	TC Ex K - TC001519	Buyer's Closing Stmtt
Buyer:	Brugnara Corp.	TC Ex K - TC001519	Buyer's Closing Stmtt
Purchase Price:	\$2,700,000.00	TC Ex K - TC001519	Buyer's Closing Stmtt
Plus: Purchase Expenses	\$131,742.00	Sch 11b	Details from Purch Escrow
Less: Depreciation	(\$309,192.34)		See below
Adjusted Basis	\$2,522,549.66		
<b>Gain on Sale</b>		<b>\$9,069,282.34</b>	
 <u>Depreciation Calculation:</u>			
Total Cost	\$2,831,742.00		
Cost Allocable to Land (30%)	\$849,522.60		
Cost Allocable to Building (70%)	\$1,982,219.40		
1993 Deprec (0.5 months)	\$2,117.76		
1994 Deprec (39 Yr)	\$50,826.14		
1995 Deprec (39 Yr)	\$50,826.14		
1996 Deprec (39 Yr)	\$50,826.14		
1997 Deprec (39 Yr)	\$50,826.14		
1998 Deprec (39 Yr)	\$50,826.14		
1999 Deprec (39 Yr)	\$50,826.14		
2000 Deprec (0.5 months)	\$2,117.76		
Total Depreciation	\$309,192.34		

**LUKE BRUGNARA****Sch 2c**

<b>SUMMARY OF REAL ESTATE GAINS</b>		<i>Exhibit</i>	<i>Description</i>
<b>935 - 939 Market St., San Francisco</b>		W6-3 pg 1	Final Escrow Settlement
Sale Date:	01/20/00		
Seller:	Brugnara Corp.	W6-3 pg 1	Final Escrow Settlement
Gross Sales Price	\$8,590,000.00	W6-3 pg 1	Final Escrow Settlement
Less: Selling Expenses	(\$262,368.00)	Sch 12a	Details of Sales Escrow
Amount Realized	\$8,327,632.00		
Purchase Date:	05/07/93	T.C. Ex. H - TC001167	Buyer's Settlement Stmt
Buyer:	Brugnara Corp.	T.C. Ex. H - TC001167	Buyer's Settlement Stmt
Purchase Price:	\$2,100,000.00	T.C. Ex. H - TC001167	Buyer's Settlement Stmt
Plus: Purchase Expenses	\$19,186.40	Sch 12c	Details of Purch Escrow
Less: Depreciation	(\$313,953.54)	see below	
Adjusted Basis	\$1,805,232.86		
<b>Gain on Sale</b>		<b>\$6,522,399.14</b>	
<i>Depreciation Calculation:</i>			
Total Cost	\$2,119,186.40		
Cost Allocable to Land (30%)	\$635,755.92		
Cost Allocable to Building (70%)	\$1,483,430.48		
1993 Deprec (7.5 months)		\$29,433.14	
1994 Deprec (31.5 Yr)		\$47,093.03	
1995 Deprec (31.5 Yr)		\$47,093.03	
1996 Deprec (31.5 Yr)		\$47,093.03	
1997 Deprec (31.5 Yr)		\$47,093.03	
1998 Deprec (31.5 Yr)		\$47,093.03	
1999 Deprec (31.5 Yr)		\$47,093.03	
2000 Deprec (0.5 months)		\$1,962.21	
Total Depreciation		\$313,953.54	

Sch 2

LUKE BRUGNARA

## Depreciation Calculation:

Total Cost \$23 852 249 81

Total Cost \$25,932.24  
Cost Allocable to 1 and (30%) \$ 7,155.671.01

**Cost Allocable to Land (30%)** \$1,133,874.94

**Cost Allocable to Building (%)** \$16,686,348 / \$112,272,68

**1998 Deprec (11.5 months)** \$410,279.08

**1999 Deprec (39 Yr)** \$428,117.30

2000 Deprec (39 Yr) \$428,117.30

2001 Deprec (4.5 months) \$160,543.99

Total Depreciation \$1,427,057.68

LUKE BRUGNARA

Sch 2e

<u><b>SUMMARY OF REAL ESTATE GAINS</b></u>		<u><b>Description</b></u>
<u><b>3025 South Las Vegas Blvd., Las Vegas, NV (Lot 1)</b></u>		
Sale Date:	05/01/02	W6-7 pg 1 Final Escrow Settlement
Seller:	Brugnara Prop V LLC	W6-7 pg 1 Final Escrow Settlement
Gross Sales Price	\$31,300,000.00	W6-7 pg 1 Final Escrow Settlement
Less: Selling Expenses	(\$2,646,434.74)	Sch 14a Details of Sales Escrow
Amount Realized	\$28,653,565.26	
Purchase Date:	10/20/99	W6-6 pg 1 Final Escrow Settlement
Buyer:	Brugnara Prop V LLC	W6-6 pg 1 Final Escrow Settlement
Purchase Price:	\$18,663,337.17	Sch 14b Details of Purch Escrow
Plus: Purchase Expenses	\$5,756.27	Sch 14b Details of Purch Escrow
Less: Depreciation	(\$865,639.59)	see below
Adjusted Basis	\$17,803,453.85	
<b>Gain on Sale</b>		<b>\$10,850,111.41</b>
<i>Depreciation Calculation:</i>		
Total Cost	\$18,669,093.44	
Cost Allocable to Land (30%)	\$5,600,728.03	
Cost Allocable to Building (70%)	\$13,068,365.41	
1999 Deprec (2.5 months)	\$69,809.64	
2000 Deprec (39 Yr)	\$335,086.29	
2001 Deprec (39 Yr)	\$335,086.29	
2002 Deprec (4.5 months)	\$125,657.36	
Total Depreciation	\$865,639.59	

Depreciation Calculation

Depreciation, Calculated:

**Cost Allocable to Land (30%)** \$3,600,728.03

Cost Allocable to Building (70%) \$13,068,365.41

### 1999 Deprec (2.5 months)

2000 Deprec (39 Yr)

2001 Deprec (39 Yr)

2002 Deprec (4.5 months)

### Total Depreciation

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LUKE BRUGNARA

Sch 2f

<b>SUMMARY OF REAL ESTATE GAINS</b>		<i>Description</i>
<b>36 San Jacinto, San Francisco</b>		
Sale Date:	10/15/02	W6-8 pg 1 Final Escrow Settlement
Seller:	Brugnara Corporation	W6-8 pg 1 Final Escrow Settlement
Gross Sales Price	\$950,000.00	W6-8 pg 1 Final Escrow Settlement
Less: Selling Expenses	(\$54,643.00)	Sch 15a Details of Sales Escrow
Amount Realized	\$895,357.00	
Purchase Date:	11/17/94	TC Ex. M Escrow Closing Stmt
Buyer:	Brugnara Corp.	TC Ex. M Escrow Closing Stmt
Purchase Price:	\$450,000.00	TC Ex. M Escrow Closing Stmt
Plus: Purchase Expenses	\$4,250.00	Sch 15b Details of Purch Escrow
Less: Depreciation	na	
Adjusted Basis	\$454,250.00	
<b>Gain on Sale</b>		<b>\$441,107.00</b>

## LUKE BRUGNARA

Sch 2g

<b>SUMMARY OF REAL ESTATE GAINS</b>		<i>Description</i>
<b>38 San Jacinto, San Francisco</b>		
Sale Date:	07/03/03	W6-9 pg 1 Final Escrow Settlement
Seller:	Brugnara Corp.	W6-9 pg 1 Final Escrow Settlement
Gross Sales Price	\$1,400,000.00	W6-9 pg 1 Final Escrow Settlement
Less: Selling Expenses	(\$88,580.00)	Sch 16a Details of Sales Escrow
Amount Realized	\$1,311,420.00	
Purchase Date:	07/01/94	TC Ex N - TC001649 Buyer's Closing Statement
Buyer:	Brugnara Corp.	TC Ex N - TC001649 Buyer's Closing Statement
Purchase Price:	\$1,000,000.00	TC Ex N - TC001649 Buyer's Closing Statement
Plus: Purchase Expenses	\$5,730.20	Sch 16b Details of Purch Escrow
Less: Depreciation	na	
Adjusted Basis		\$1,005,730.20
<b>Gain on Sale</b>		<b>\$305,689.80</b>